

## **REVENUE CATEGORIES**

### **TAXES**

Revenues received based on holding of property and the purchase of goods. The largest source of county taxes is sales taxes followed by property taxes.

### **CHARGES FOR SERVICES**

Fees charged by county departments and agencies for various user services with water, sewer and court charges accounting for the majority of this category.

### **LICENSES AND PERMITS**

Funds generated from the sale of business (vendor's) licenses.

### **FINES AND FORFEITS**

Revenue from penalties, such as traffic fines and court costs, assigned by various courts in the county.

### **INTERGOVERNMENTAL REVENUE**

Revenue from the federal, state and local governments. Generally payments for services provided by the county.

### **INVESTMENT INCOME**

Interest earned on investment income on monies held by the county treasury.

### **MISCELLANEOUS REVENUE**

Rent, vending, other miscellaneous revenue, criminal justice contract reimbursements, and other refunds.

### **TRANSFERS**

Revenue between the general fund and the outside funds.

## DESCRIPTION OF FUND TYPES

### **Governmental Funds**

#### ***General Fund***

The general fund is used to account for resources traditionally associated with government that are not legally required to be in another fund. Some resources may be directed away from the general fund not only for legal reasons, but simply because keeping them separate contributes to sound financial management techniques.

#### ***Special Revenue Funds***

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

#### ***Debt Service Fund***

The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

#### ***Capital Project Fund***

Capital project fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

### **Proprietary Funds**

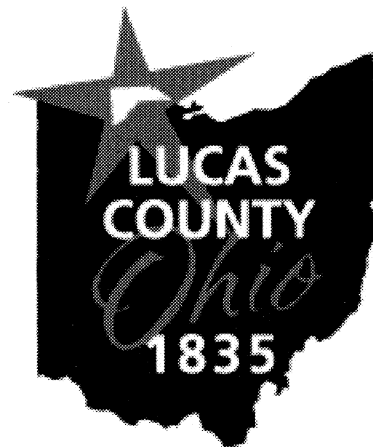
#### ***Enterprise Funds***

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the government’s council is that the costs of providing goods or services to the general public on a continuing bases be financed or recovered primarily through user charges; or where the government’s council has decided that periodic determination of net income is appropriated for accountability purposes.

#### ***Internal Service Funds***

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

# 2005 BUDGET



LUCAS COUNTY, OHIO

## CLASSIFICATION AND DESCRIPTION OF FUNDS BY FUND TYPE

FUND	PURPOSE	MAJOR REVENUE SOURCE
<b><u>Governmental Funds</u></b>		
<i>General Fund</i>	Provide for general county government services	Sales Tax/Property Tax
<i>Special Revenue Funds</i>		
Dog Warden	Protect public from canine-related problems	Dog License Fees
Building Regulations	Enforce adopted codes pertaining to residential and commercial construction	Permit Fees
Job and Family Services	Administer public assistance programs	Intergovernmental Funds
Family & Children First Council	Provide services to support strong, nurturing and healthy families	State Grants
Community Mental Health Board	To assist people with long-term and persistent mental illness	Levy/State Grants
Alcohol & Drug Addiction Services Board	To provide alcohol and other drug-related prevention and treatment services	State Grants
Real Estate Assessment	To assess the value of real estate within the County	Fees
Motor Vehicle & Gasoline	To preserve and improve the existing roadway system while maintaining a high level of safety	License /Gasoline Taxes
Economic Development	To develop and promote plans/programs to assure economic growth is properly balanced	Transfer from General Fund
Children Services Board	To protect children and help them live in a safe family environment	Levy
Board of Mental Retardation	To provide programs to individuals with mental retardation and developmental disabilities	Levy
Senior Services	To provide services to senior citizens of Lucas County	Levy
Emergency Telephone System - 911	To provide a county-wide emergency telephone system designed to save lives	Levy
Emergency Medical Services	To fund, equip, train, coordinate and direct a county-wide emergency medical program	Transfer from General Fund
Zoo Operating	To supplement the operating expenses of the Toledo Zoo	Levy
Emergency Management Agency	To aid in the recovery from catastrophic disasters and hazardous material accidents	Intergovernmental Funds
Child Support Enforcement Agency	To collect and distribute child support payments and to assist in providing benefits to children	Intergovernmental Funds
Workforce Development Agency	To provide workforce development services that are targeted to meet the needs of both area employers and job-seekers.	State Funds

FUND	PURPOSE	MAJOR REVENUE SOURCE
<i>Debt Service Funds</i>		
Bond Retirement	To pay principal and interest on all outstanding debt	Transfer from General Fund/ Special Assessments
Water Capital Improvement & Debt	Minor improvements to the entire system that are not reimbursable	User Fees
Wastewater Capital Improvement & Debt	To make improvements to Maumee River Wastewater Treatment Plant	User Fees
Sewer Capital Improvement & Debt	Minor improvements to the entire system that are not reimbursable	User Fees
<i>Capital Funds</i>		
Capital Projects	Construction, renovation, repair and purchase of county owned facilities, land or equipment	Transfer from General Fund
Special Assessments	Construction in process for water & sewer lines	Transfer from General Fund
<b><u>Proprietary Funds</u></b>		
<i>Enterprise Funds</i>		
Solid Waste	To reduce reliance on landfills and to meet or exceed the State's 25% waste reduction goal	Other Receipts
Sanitary Engineer	Permitting, design, plan review and inspection of water and sewer lines	Other Receipts
Wastewater Treatment	Operation of the Wastewater Treatment Plant	User Fees
<i>Internal Service Funds</i>		
Central Supply	Provide mail distribution to downtown county departments, copy services and paper supplies	Service Charges
Vehicle Maintenance	To repair and maintain various county vehicles and to dispense fuel	Service Charges
Telecommunication Services	To provide an operator for the County departments and to receive and dispense phone billings	Service Charges
Self-Funded Health Insurance	To manage the health insurance plan for all Lucas County employees	Service Charges
Risk Retention Insurance Fund	To handle risk retention for Lucas County	Service Charges
Self-Funded Worker's Compensation	To manage the financial risk to the County associated with workplace injuries	Service Charges

**2005 ADOPTED BUDGET  
REVENUE AND EXPENDITURE COMPARISON BY FUND**

<b>Fund/Subfund</b>	<b>12/31/04 Unencumbered Fund Balance</b>	<b>2005 Estimated Revenue</b>	<b>2005 Adopted Budget</b>	<b>12/31/05 Projected Fund Balance</b>	<b>Difference in Fund Balance</b>
<b>General Fund</b>	<b>\$25,404,051</b>	<b>\$132,449,619</b>	<b>\$135,449,619</b>	<b>\$22,404,051</b>	<b>(\$3,000,000)</b>
<b><u>Special Revenue Funds</u></b>					
Dog Warden	300,334	1,462,000	1,477,068	285,266	(15,068)
Building Regulations	1,262,489	1,550,000	1,602,768	1,209,721	(52,768)
Job and Family Services	7,164,452	60,669,868	59,722,510	8,111,810	947,358
Family & Children First Council	(1,248,274)	5,650,000	4,548,159	(146,433)	1,101,841
Community Mental Health Board	3,490,372	41,185,950	42,148,176	2,528,146	(962,226)
Alcohol & Drug Addiction Services Board	(1,125,230)	10,308,628	10,297,086	(1,113,688)	11,542
Real Estate Assessment	2,636,006	4,007,700	4,748,897	1,894,809	(741,197)
Motor Vehicle & Gasoline	1,246,556	16,225,000	17,256,877	214,679	(1,031,877)
Economic Development	704,658	632,000	632,000	704,658	0
Children Services Board	28,648,100	39,067,536	43,910,880	23,804,756	(4,843,344)
Board of Mental Retardation	7,449,188	43,528,000	47,327,266	3,649,922	(3,799,266)
Senior Services	0	4,430,000	4,000,000	430,000	430,000
Emergency Telephone System	8,440,715	5,436,785	5,456,606	8,420,894	(19,821)
Emergency Medical Services	780,986	8,958,481	9,300,532	438,935	(342,051)
Zoo Operating	882	6,500,000	6,300,000	200,882	200,000
Emergency Management Agency	108,755	420,846	420,846	108,755	0
Workforce Development	(576,771)	9,000,000	6,000,000	2,423,229	3,000,000
Child Support Enforcement Agency	1,625,322	12,362,856	12,346,429	1,641,749	16,427
<b>Special Revenue Funds Total</b>	<b>\$60,908,539</b>	<b>\$271,395,650</b>	<b>\$277,496,100</b>	<b>\$54,808,089</b>	<b>(\$6,100,450)</b>
<b><u>Debt Service Fund</u></b>					
Bond Retirement	8,554,519	12,776,000	12,776,000	8,554,519	0
Water Capital Improvment & Debt	799,625	795,000	795,000	799,625	0
Wastewater Capital Improv. & Debt	1,416,762	2,652,000	2,652,000	1,416,762	0
Sewer Capital Improvment & Debt	2,686,041	1,250,000	1,250,000	2,686,041	0
<b>Debt Service Funds Total</b>	<b>\$13,456,947</b>	<b>\$17,473,000</b>	<b>\$17,473,000</b>	<b>\$13,456,947</b>	<b>\$0</b>

<b>Fund/Subfund</b>	<b>12/31/04 Unencumbered Fund Balance</b>	<b>2005 Estimated Revenue</b>	<b>2005 Adopted Budget</b>	<b>12/31/05 Projected Fund Balance</b>	<b>Difference in Fund Balance</b>
<b>Capital Projects</b>	<b>\$20,992,895</b>	<b>\$25,000,000</b>	<b>\$25,000,000</b>	<b>\$20,992,895</b>	<b>\$0</b>
<b><u>Enterprise Funds</u></b>					
Solid Waste	1,245,822	1,863,000	1,823,059	1,285,763	39,941
Sanitary Engineer	2,203,928	4,508,000	4,385,000	2,326,928	123,000
Wastewater Treatment	1,225,056	2,731,000	2,667,224	1,288,832	63,776
<b>Enterprise Funds Total</b>	<b>\$4,674,806</b>	<b>\$9,102,000</b>	<b>\$8,875,283</b>	<b>\$4,901,523</b>	<b>\$226,717</b>
<b><u>Internal Service Funds</u></b>					
Central Supply	80,060	1,062,060	974,886	167,234	87,174
Vehicle Maintenance	62,079	698,755	683,112	77,722	15,643
Telecommunication Services	732,979	1,693,200	1,600,117	826,062	93,083
Self-Funded Health Insurance	5,281,804	19,562,000	20,608,557	4,235,247	(1,046,557)
Risk Retention Insurance Fund	9,498,495	1,800,000	2,485,621	8,812,874	(685,621)
Self-Funded Workers Compensation	12,929,271	3,058,100	4,299,507	11,687,864	(1,241,407)
<b>Internal Service Fund</b>	<b>\$28,584,687</b>	<b>\$27,874,115</b>	<b>\$30,651,800</b>	<b>\$25,807,002</b>	<b>(\$2,777,685)</b>
<b>TOTAL OPERATING FUNDS</b>	<b>\$133,029,030</b>	<b>\$458,294,384</b>	<b>\$469,945,802</b>	<b>\$121,377,612</b>	<b>(\$11,651,418)</b>

## **MAJOR FUND VARIANCES**

**General Fund** – An estimated amount of \$3 million of carryover funds may be necessary to balance the 2005 General Fund Budget.

**Job & Family Services** – The variance is due to 2004 State fiscal year grant funds being received by the County in the 2005 calendar year.

**Family & Children First Council** – The variance is due to 2004 grant funds not received until 2005.

**Community Mental Health Board** – A portion of the carryover is needed to balance the 2005 budget due to the projected revenue being less than the anticipated expenditures.

**Real Estate Assessment** – A portion of the carryover is needed to balance the 2005 budget due to the projected revenue being less than the anticipated expenditures.

**Motor Vehicle & Gasoline** – A portion of the carryover is needed to balance the 2005 budget due to the projected revenue being less than the anticipated expenditures.

**Children Services Board** – A portion of the carryover is needed to balance the 2005 budget due to the projected revenue being less than the anticipated expenditures.

**Board of Mental Retardation** – A portion of the carryover is needed to balance the 2005 budget due to the projected revenue being less than the anticipated expenditures.



**Emergency Medical Services** – A portion of the carryover is needed to balance the 2005 budget due to the projected revenue being less than the anticipated expenditures.

**Central Supply** – This variance represents unallocated funds for cost increases such as postage that cannot be anticipated.

**Telecommunication Services** – The increase in the estimated fund balance is due to the timing difference of a new telephone system contract.

**Self-Funded Health Insurance** – This variance represents unallocated funds to use as a buffer for unanticipated increases in health care costs.

**OPERATING EXPENDITURES**  
**Budget Summary by Department**

Department	2003 Actual Expenses	2004 Actual Expenses	2005 Adopted Budget
<b>Alcohol and Drug Addiction Services Board</b>	8,943,955	9,765,404	10,297,086
<b>Auditor</b>	1,864,525	1,736,828	1,741,440
Board of Revision	182,096	182,784	168,113
Data Processing	2,885,695	3,125,239	3,333,103
Real Estate Assessments	4,644,510	3,709,739	4,748,897
Budget Commission	93,080	93,851	94,738
Appraising Real Property	849,729	782,487	796,766
Assessing Personal Property	476,795	447,565	453,545
<b>Board of County Commissioners</b>	565,326	522,813	559,868
County Administrator	663,994	575,974	426,430
<b>Board of Mental Retardation</b>	42,160,484	42,598,480	47,327,266
<b>Board of Elections</b>	2,320,586	2,948,787	2,707,589
<b>Building Regulations</b>	1,459,050	1,359,663	1,602,768
<b>Centralized Records Center</b>	62,155	61,133	101,092
<b>Child Support Enforcement</b>	11,933,880	11,226,379	12,346,429
<b>Children Services Board</b>	39,997,421	41,001,939	43,910,880
<b>Clerk of Courts</b>	2,183,520	2,202,607	2,186,793
<b>Community Mental Health Board</b>	36,773,959	40,781,972	42,148,176
<b>Common Pleas Court</b>	3,277,296	3,296,542	3,549,337
Adult Probation	1,532,351	1,526,951	1,639,814
Common Pleas Security	1,121,300	1,049,406	1,097,907
Pretrial-Presentence	1,937,749	1,976,390	2,187,147
Work Release	2,092,473	1,929,157	2,041,083
Jury Commission	290,722	229,571	252,531
Court Rehab and Correction	470,649	437,931	449,842
Community Supervision	583,939	622,428	639,936
<b>Coroner</b>	1,312,485	1,136,949	1,099,614
<b>County Engineer</b>	231,646	204,124	255,483
Motor Vehicle and Gasoline	7,776,949	16,502,440	17,256,877
<b>Department of Public Service</b>	104,084	20,854	21,888
Solid Waste	1,791,926	1,635,624	1,823,059
Recreation	1,040,453	733,025	482,157
<b>Dog Warden</b>	1,519,213	1,440,483	1,477,068
<b>Domestic Relations Court</b>	2,679,099	2,731,601	2,785,277
<b>Economic Development</b>	988,587	1,634,029	632,000
<b>Emergency Services</b>			
Emergency Management	407,132	360,018	420,846
Emergency Medical Services	9,442,121	9,857,181	9,300,532
Emergency Telephone System	8,565,695	2,978,164	5,456,606
<b>Facilities</b>	5,467,768	4,684,830	4,886,812

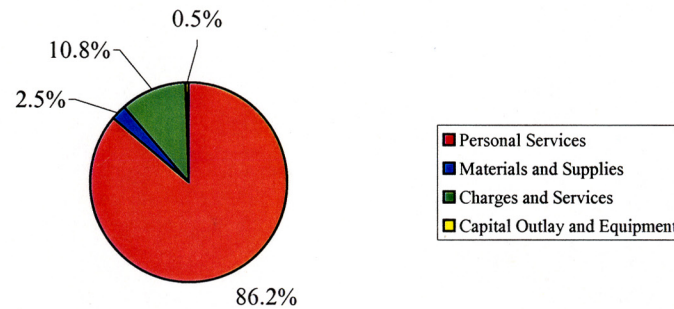
## OPERATING EXPENDITURES

### Budget Summary by Department

Department	2003 Actual Expenses	2004 Actual Expenses	2005 Adopted Budget
<b>Family &amp; Children Council</b>	4,376,704	4,385,568	4,548,159
<b>Human Resources</b>	678,142	790,471	770,549
<b>Job and Family Services</b>	75,934,649	60,096,493	59,722,510
<b>Juvenile Court</b>	7,902,856	7,766,486	7,994,025
Juvenile Detention Center	3,445,388	3,409,090	3,541,585
<b>Office of Management and Budget</b>	552,235	391,458	402,162
Hotel Administration	60,002	65,294	71,971
<b>Probate Court</b>	2,020,770	1,944,947	2,073,571
<b>Prosecutor</b>	5,372,563	5,255,114	5,305,795
<b>Recorder</b>	797,252	742,041	806,810
<b>Risk Management</b>	2,408,829	1,520,563	2,485,621
Self-Funded Health Insurance	21,383,835	19,759,850	20,608,557
Self-Funded Workers Compensation	2,472,293	2,620,396	4,299,507
<b>Sanitary Engineer</b>	4,316,635	4,145,045	4,385,000
Wastewater Treatment	2,676,161	2,455,181	2,667,224
<b>Sheriff</b>	2,247,886	2,378,280	2,703,563
Law Enforcement	5,978,541	6,189,817	6,371,741
Public Safety CT Security	3,968,450	4,015,569	4,018,476
Public Safety Contracts	250,812	722,690	709,814
Correction Center	17,731,017	18,572,387	19,467,809
Medical Correction Center	1,365,356	1,628,204	1,501,532
<b>Support Services</b>	404,678	395,305	359,517
Central Supply	864,572	942,116	974,866
Telecommunication Services	1,620,932	1,360,147	1,600,117
Vehicle Maintenance	679,007	628,079	683,112
<b>Treasurer</b>	1,281,110	1,108,108	1,185,941
Personal Property Tax	235,500	231,570	251,740
Collection Court Costs	36,766	3,349	5,000
<b>Veterans Service</b>	1,434,755	1,509,242	1,606,260
<b>Workforce Development Agency</b>	0	1,741,676	6,000,000
<b>TOTAL OPERATING BUDGETS</b>	<b>\$383,192,095</b>	<b>374,885,872</b>	<b>\$399,829,329</b>

## 2005 General Fund Departmental Budget\*

### Expenditures by Type

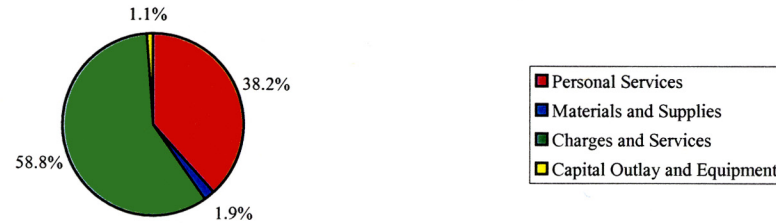


<b>PERSONAL SERVICES</b>		<b>\$79,652,793</b>
Salaries	58,060,553	
Fringe Benefits	21,592,240	
<b>MATERIALS AND SUPPLIES</b>		<b>\$2,333,779</b>
Supplies	1,867,108	
Supplies Postage	466,671	
<b>CHARGES AND SERVICES</b>		<b>\$9,975,872</b>
Equipment Lease	18,973	
Training	364,133	
Advertising and Printing	255,600	
Other Expense	743,972	
Other Expense- Telephones	670,483	
Motor Vehicles	355,900	
Uniforms	361,144	
Contract Services	3,713,962	
Contract Repairs	964,676	
Professional Services	162,750	
Contract Projects	100,000	
Legal Counsel	2,750	
Allowances	101,891	
Miscellaneous	2,159,638	
<b>CAPITAL OUTLAY AND EQUIPMENT</b>		<b>\$433,908</b>
Equipment	433,908	
<b>TOTAL GENERAL FUNDS</b>		<b>\$92,396,352</b>

\*The above information reflects only those sub-funds that include personnel expenses.

## 2005 Outside General Fund Departmental Budget\*

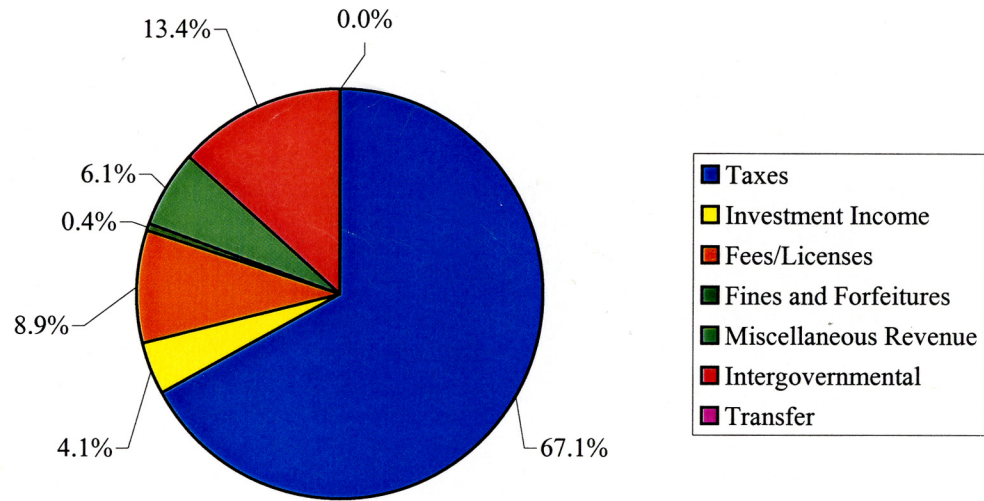
### Expenditures by Type



<b>PERSONAL SERVICES</b>		<b>\$113,332,672</b>
Salaries	82,843,053	
Fringe Benefits	30,489,619	
<b>MATERIALS AND SUPPLIES</b>		<b>\$5,666,984</b>
Supplies	4,771,913	
Supplies Postage	895,071	
<b>CHARGES AND SERVICES</b>		<b>\$174,180,379</b>
Equipment Lease	27,000	
Training	1,199,759	
Advertising & Printing	502,900	
Other expense	8,172,167	
Other expense Telephones	2,276,157	
Motor Vehicles	625,648	
Uniforms	21,500	
Contract Services	83,857,822	
Contract Repairs	2,279,464	
Professional Services	0	
Contract Projects	3,523,769	
Legal Counsel	6,000	
Allowances	0	
Miscellaneous	71,688,193	
<b>CAPITAL OUTLAY AND EQUIPMENT</b>		<b>\$3,211,288</b>
Equipment	3,211,288	
<b>TOTAL ALL FUNDS</b>		<b>\$296,391,323</b>

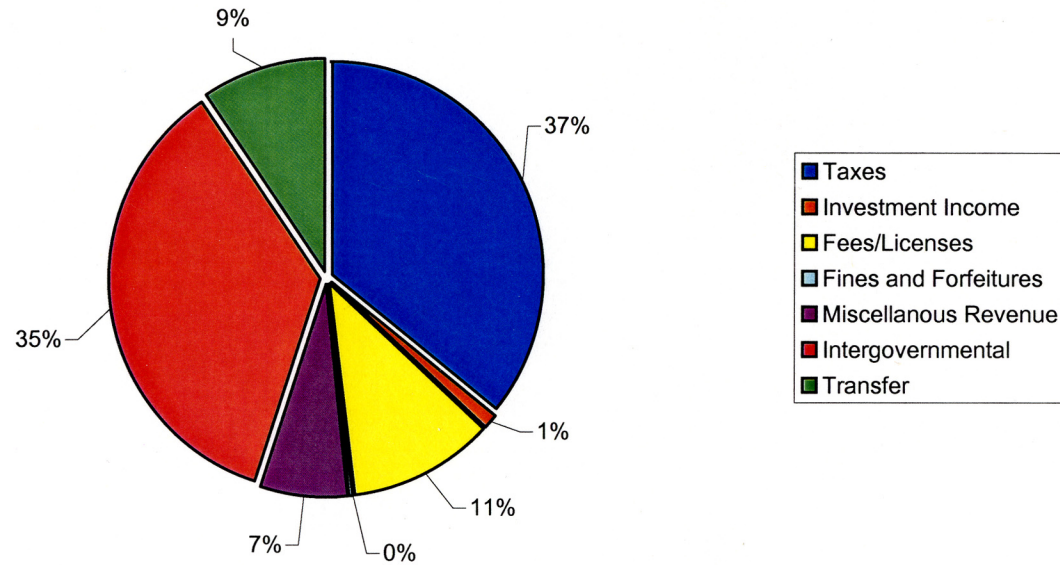
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**2005 ADOPTED REVENUE BUDGET  
GENERAL FUND**



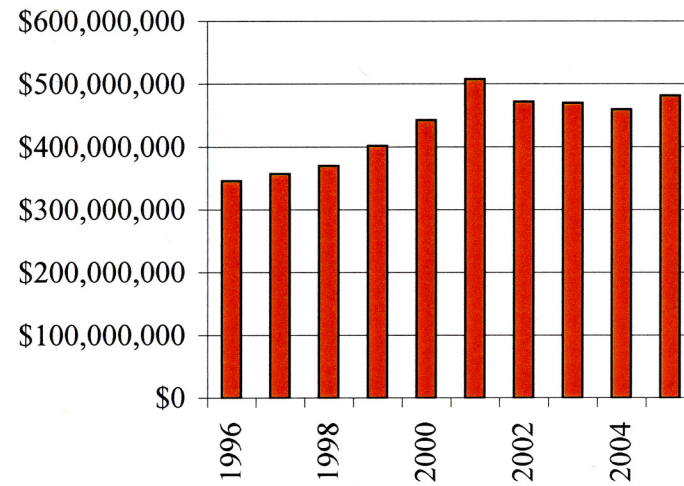
REVENUE CATEGORIES	2005 REVENUE	2005 PERCENT OF TOTAL
Taxes	\$88,823,000	67.1%
Investment Income	5,430,000	4.1%
Fees/Licenses	11,846,408	8.9%
Fines and Forfeitures	555,300	0.4%
Miscellaneous Revenue	8,090,751	6.1%
Intergovernmental	17,704,160	13.4%
Transfer	0	0.0%
<b>TOTAL REVENUE:</b>	<b>\$132,449,619</b>	<b>100.0%</b>

**2005 ADOPTED REVENUE BUDGET  
MAJOR FUNDS**



REVENUE CATEGORIES	2005 REVENUE	2005 PERCENT OF TOTAL
Taxes	\$172,986,490	35.9%
Investment Income	5,470,000	1.1%
Fees/Licenses	53,308,699	11.1%
Fines and Forfeitures	610,300	0.1%
Miscellaneous Revenue	32,974,182	6.8%
Intergovernmental	170,939,942	35.5%
Transfer	45,542,771	9.5%
<b>TOTAL REVENUE:</b>	<b>\$481,832,384</b>	<b>100.0%</b>

# **REVENUE TRENDS FOR 1996 TO 2005**



This graph represents Lucas County's actual total revenue for the years 1996 through 2004, and the estimated revenue for the year 2005.

<u>YEAR</u>	<u>REVENUE TOTALS</u>
1996	346,210,854
1997	357,152,056
1998	370,301,583
1999	401,854,970
2000	442,927,799
2001	507,888,177
2002	472,210,102
2003	470,018,490
2004	459,862,829
2005 Estimate	481,832,384



## COUNTY-WIDE TAX LEVIES

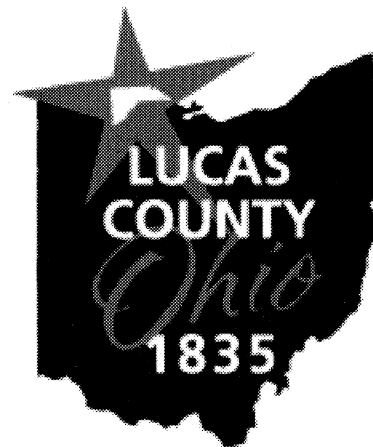
Levy Description	Millage	2002 Certified Revenue Estimate*	2003 Certified Revenue Estimate*	2004 Certified Revenue Estimate*	2005 Certified Revenue Estimate*
<b>Outside 10 M. Limit</b>					
Board of Mental Retardation	5.00	32,613,000	32,615,000	32,750,000	32,550,000
Children Services Board	2.65	19,100,000	19,800,000		
Children Services Board (2004 to present)	2.40			18,767,000	18,725,000
Community Mental Health	1.50	8,905,000	9,100,000	9,106,000	10,925,000
Lucas County (Zoo Improvement)	0.95	5,795,000	5,850,000	5,900,000	5,825,000
Lucas County (Zoo Operating)	0.70	4,275,000	5,441,000	5,475,000	5,425,000
Senior Services	0.45	2,924,000	2,950,000	2,950,000	3,870,600
911 Emergency Telephone	0.70	5,443,900	5,450,000	5,450,000	5,350,000
Toledo-Lucas County Library	1.70	11,492,000	11,550,000		
Toledo-Lucas County Library (2004 to present)	2.50			18,391,000	18,275,000
<b>Subtotal:</b>	18.55	\$90,547,900	\$92,756,000	\$98,789,000	\$100,945,600
<b>Inside 10 M. Limit</b>					
County General Fund	2.00	15,130,000	15,400,000	17,300,000	17,200,000
<b>Subtotal:</b>	2.00	\$15,130,000	\$15,400,000	\$17,300,000	\$17,200,000
<b>Other County-Wide Levies**</b>					
Toledo-Lucas Co. Port Authority	0.40	2,371,000	2,425,000	2,390,000	2,400,000
Metropolitan Park District (2003 to Present)	1.70		11,431,000	11,556,000	11,500,000
Metropolitan Park District	1.40	8,900,000			
<b>Subtotal:</b>	2.10	\$11,271,000	\$13,856,000	\$13,946,000	\$13,900,000
<b>Total All Countywide Levies</b>	<b>22.65</b>	<b>\$116,948,900</b>	<b>\$122,012,000</b>	<b>\$130,035,000</b>	<b>\$132,045,600</b>

### Notes

\* The "certified estimate" is provided by the Auditor's Office.

\*\*The following levies are county-wide, but are not included in Lucas County's budget; the tax money goes to the special districts indicated above.

# 2005 BUDGET



LUCAS COUNTY, OHIO